

## COLLECTION SPOTLIGHT

### NEWLY AVAILABLE: HISTORIC INDIVIDUAL, CORPORATE, AND COMMUNITY MICRO-DATA FROM THROUGHOUT CALIFORNIA AND NEVADA, 1864-1874

Federal Tax Assessment Lists from throughout California and Nevada, from the late Civil War period through early Reconstruction (1864-1874) are now available to researchers at the National Archives at San Francisco, located at the Leo J. Ryan Memorial Federal Building in San Bruno.

The documents were created by the Department of Treasury's Office of the Commissioner of Internal Revenue, a predecessor of the Internal Revenue Service. Arranged by collection district and division, and thereunder chronologically and then alphabetically, the records are comprised of monthly and annual lists, enumerating individuals, associations, and other corporate bodies liable for taxes.

All sorts of varying tax programs were tried out in the second half of the nineteenth century, first to meet the need to raise revenues against the cost of the Civil War, and later, to compensate for reductions to the tariff. These included excise taxes levied on various occupations (peddlers, physicians, and lawyers, for example), goods (for example, on watches, gold plates, exhibitions, and billiard tables, to name a few), and railroad ticket receipts. An early income tax (that

would later be ruled unconstitutional) is also represented, as is assessment of a tax on capital. The ratification of the 16th Amendment in 1913 enabled the re-establishment of a federal income tax.

These records are of use to researchers seeking data on particular individuals or corporate bodies including associations and clubs), or large or small geographic areas (for urban areas, street addresses are also included), as well as economic history in the West, and the history of taxes.

This a group of original documents that until now had been so disarranged as to have been unusable. Researcher interest prioritized processing these records from the backlog, and that has been completed in 2012. File-level folder lists are available.

To obtain the most recent version of the finding aid, or for other steps to begin planning your research visit, send an email to [sanbruno.archives@nara.gov](mailto:sanbruno.archives@nara.gov). The documents mentioned here are known as Record Group 58. In addition to the Civil War and Reconstruction-period documents, early twentieth century records, through 1917, were also transferred to the National Archives and they and their finding aids are now available.

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